

**Adopted
AMENDMENT NO 2 PROPOSED TO**

House Bill No. 1896

BY: Senator(s) McMahan

1 **AMEND by inserting the following below line 35 and**
2 **renumbering subsequent section(s) accordingly:**

3 **SECTION *.** Section 27-69-15, Mississippi Code of 1972, is
4 amended as follows:

5 27-69-15. Any retailer, transient vendor, distributing
6 agent, salesman, or other dealer who shall receive any cigarettes
7 other than from a wholesaler having a permit as herein provided,
8 and not having the necessary stamps already affixed, shall, after
9 the receipt of such cigarettes, within the time limit herein
10 provided, present the same to some wholesaler having such permit,
11 for the affixing of the stamps required, and it shall be the duty
12 of such wholesaler, thereupon and upon the payment to him by such
13 retailer of the face value of the stamps required, to affix the
14 stamps to said cigarettes in the same manner as if the cigarettes



15 were handled and sold by such wholesaler, provided, that such
16 wholesaler, before affixing the stamps, shall require of the
17 retailer, transient vendor, distributing agent, salesman, or other
18 dealer, the original invoice for the cigarettes to be stamped, and
19 such wholesaler shall in each instance note upon the invoice, the
20 denominations and number of stamps affixed to the cigarettes
21 covered by said invoice, the notation to be made in ink, or other
22 manner not easy to erase, at the time the stamps are affixed.

23 It is further provided that, in addition hereto, the
24 wholesaler shall keep a separate record of all stamps affixed to
25 taxable cigarettes presented by retailers, transient vendors,
26 distributing agents, salesmen, or other dealers, showing the name
27 of the retailer, transient vendor, distributing agent, salesman,
28 or other dealer, name of the shipper, date of shipper's invoice,
29 the date stamps were affixed, denomination of stamps affixed, and
30 total value of stamps affixed.

31 When the request is made to any wholesaler in this state by a
32 retailer, transient vendor, distributing agent, salesman, or other
33 dealer in this state, said request being duly and seasonably made
34 for the affixing of stamps, and the request is accompanied by
35 proper remittance and invoice, and such wholesaler refuses to
36 affix the stamps to cigarettes as requested, said wholesaler shall
37 forfeit to the state a penalty of Twenty-five Dollars (\$25.00) for
38 each offense, the same to be collected by the commissioner and, in
39 addition thereto, in the discretion of the commissioner, forfeit



40 his permit to handle stamps. In the event of such refusal on the
41 part of any wholesaler to affix stamps said retailer, transient
42 vendor, distributing agent, salesman, or other dealer may make
43 application to the commissioner for stamps to be placed on the
44 cigarettes upon which the wholesaler refused to affix the stamps,
45 said application to be accompanied by an affidavit from the
46 retailer, transient vendor, distributing agent, salesman, or other
47 dealer, or some other credible person, setting forth the facts,
48 whereupon the commissioner may issue and sell to such retailer,
49 transient vendor, distributing agent, salesman, or other dealer, a
50 sufficient number of stamps to be affixed to the cigarettes.

51 Stamps shall not be affixed to any cigarettes except by a
52 wholesale dealer having a permit, except as otherwise provided in
53 this chapter.

54 Stamps shall not be required to be affixed to any cigarettes
55 while the same is in interstate commerce.

56 * * *

57 Any person engaged in this state in the business of making
58 wholesale or retail sales of other tobacco products including
59 cigars, smoking tobacco, chewing tobacco, snuff or any other
60 tobacco products except cigarettes and heated tobacco products who
61 purchases such products from a wholesaler or manufacturer outside
62 this state upon which the Mississippi tobacco excise tax has not
63 been imposed, shall be responsible for remitting the Mississippi
64 tobacco excise tax directly to the Mississippi Department of



65 Revenue by the twentieth of the month following the month the sale
66 occurred of the other tobacco products by such person to a
67 Mississippi customer.

68 Any person making retail purchases of other tobacco products
69 including cigars, smoking tobacco, chewing tobacco, snuff or any
70 other tobacco products except cigarettes and heated tobacco
71 products for personal use in this state who purchased such other
72 tobacco products from outside this state upon which the
73 Mississippi tobacco excise tax has not been imposed, shall be
74 responsible for remitting the Mississippi tobacco excise tax
75 directly to the Mississippi Department of Revenue within
76 forty-eight (48) hours after the purchase of the other tobacco
77 products.

78 In no case shall the provisions of this chapter be construed
79 to require the payment of a tax upon any tobacco upon which the
80 tax herein levied has once been paid to the state.

81 **FURTHER, AMEND the title to conform.**

